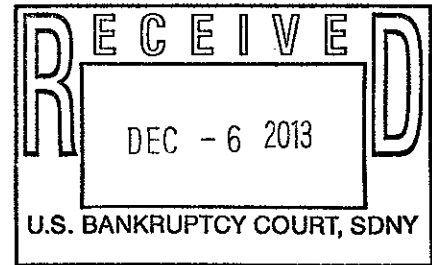


Honorable Judge Burton Lifland
United States Bankruptcy Court
Southern District Of New York
One Bowling Green
New York, N Y 10004-1408
December 1, 2013



**REQUEST FOR FINAL JUDGEMENT AGAINST SIPC AND THE
TRUSTEE IN THE MADOFF LIQUIDATION**

I am asking the court to make a judgment against SIPC and Mr. Picard the trustee to pay me the **\$61,176.80** that is owed to me with 5 years of interest that I have lost; which at 9% a year is approximately \$5500 per year, which brings the total owed to me at approximately **\$88,176.80**. Lost opportunities with this money over the last 5 years is not even measurable. I have made every attempt to collect this money both from the trustee and the court. I have supplied the court with documents that clearly can be interpreted that my portions of the Coral/Sportsotron retirement plans were not invested with Madoff prior to 1990. For the sake of making things easier for the court I am attaching my previous correspondence to the court and the trustee (Exhibits C and D) along with copies of my pension and profit sharing plan account statements from 1987 (Please see exhibits A and B). They both show tremendous losses for that year and we all know that Madoff never generated yearly losses whether real or fictitious.

Early in October you had Aaron call me to advise me that you were directing this to mediation. Later that month I received an official order from your court mandating this mediation. I was fine with that but the trustee has not contacted me to discuss or schedule this mediation. It is just one stall tactic after another and more importantly

he is ignoring the courts instructions. It will be 5 years in a little over a week.

Your honor this is such an easy decision yet the Trustee has done everything in his power to ignore my evidence and delay your orders of mediation. He has had enough time to do that and now I am asking the court to make a judgment against SIPC and the trustee for payment. The trustee has no interest in mediating this issue based on his actions or should I say lack of action. My position is clear and indisputable that his accountants, made their determination on false assumptions, which cannot be proved. I have gone over all that the trustee has supplied to me in discovery yet there is nothing to say my money was invested with madoff prior to 1990 therefore I should not be penalized for it in his determination of payment of my SIPC insurance.

Laurence Leif

P.O. Box 741646

Boynton Beach, FL 33474

Time2larry@aol.com

CC...Irving Picard, Trustee

EXHIBIT
A

EMPLOYEE STATEMENT
CORAL DIVING PRODUCTS, INC.
401K PROFIT SHARING PLAN
For the Period 11/01/86 to 10/31/87

LEIF, LAURENCE
Salary - Annual : 100054.12

STATUS: A - 1

BIRTH 07/27/50 EMPLOY 02/01/71
PARTIC 10/01/75 RETIRE 05/01/15

		ELECTIVE CONTRIBUTION					ENDING	NONVESTED	VESTED
ACCOUNT	PRIOR	FUND	FORFEIT.	PAYOUT/	GAIN/	BALANCE	SUSPENSE	BALANCE	
NAME	BALANCE	CONTRIB	ALLOCAT.	DISTRIB	LOSS				
INVESTMENT FUND	7245.82	7001.08	0.00	0.00	-2677.01	11569.89	0.00	11569.89	

		NON-ELECTIVE CONTRIBUTION					ENDING	NONVESTED	VESTED
ACCOUNT	PRIOR	FUND	FORFEIT.	PAYOUT/	GAIN/	BALANCE	SUSPENSE	BALANCE	
NAME	BALANCE	CONTRIB	ALLOCAT.	DISTRIB	LOSS				
INVESTMENT FUND	104343.94	0.00	816.29	0.00	-20573.11	84587.12	0.00	84587.12	

		VOLUNTARY CONTRIBUTION					ENDING	NONVESTED	VESTED
ACCOUNT	PRIOR	FUND	FORFEIT.	PAYOUT/	GAIN/	BALANCE	SUSPENSE	BALANCE	
NAME	BALANCE	CONTRIB	ALLOCAT.	DISTRIB	LOSS				
INVESTMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
GRAND TOTALS...	111589.76	7001.08	816.29	0.00	-23250.12	96157.01	0.00	96157.01	

You are urged to bring to the attention of the Plan Administrator anything on this statement that does not appear correct.



CORAL DIVING PRODUCTS, INC.
MONEY PURCHASE
STATEMENT OF BENEFITS
10/31/87

TO :LAURENCE LEIF

Date of Birth	:07/27/50	Date of Participation	:10/01/75
Date of Hire	:02/01/71	Date of Retirement	:11/01/09

Annual Compensation :\$ 100054.12

EMPLOYER

Begin. Balance	\$ 82697.56
Gain (Loss)	-27918.55
Fund Contribution	4813.27
Payout/Distrib.	0.00
Forfeitures	370.27
Ending Balance	\$ 59962.55
Vested Percent	100.00%
Vested Balance	\$ 59962.55

You are urged to bring to the attention of the Plan Administrator anything on this statement that does not appear correct.

We have prepared this statement as carefully and accurately as possible. If for any reason an error has been made, the benefits you actually receive will be based upon the terms of the plan, not this statement.

E-1111B17
B



From: Larry <time2larry@aol.com>

To: hmcDonald <hmcDonald@bakerlaw.com>

Cc: ipicard <ipicard@bakerlaw.com>

Subject: Proof that my pension and profit sharing money was not in Madoff prior to 1992

Date: Wed, Apr 17, 2013 8:35 am

Attachments: coralmoneypurchase.pdf (206K), coralprofitsharing.pdf (198K)

Miss McDonald,

As promised attached please find the indisputable proof that my retirement money both the "profit sharing plan" and the "pension trust" was not invested with the funds my company was investing with Madoff. As you can see by my statements I had tremendous losses in 1987 because of the stock market crash. My loss on the profit sharing plan was -\$20,573.11 and in the pension/money purchase plan was -\$27,918.56. If you go back to the Madoff quarterly reports and the statements from other accounts you will see he did not report those kind of losses and probably reported a gain.

As stated in my e-mail to you yesterday you would owe me \$61,176.80 above what you already have paid me on this account My money was REAL money by your standards until we disbanded the plan in 1992 and I decided to go with Madoff based on his reputation on wall street, the SIPC seal of approval and his past performance with my fellow employees.

As you know I am battling cancer. I will not tell you the gory details. I am considering an additional treatment method called "**Proton Radiation**". This is done with a highly specialized and expensive radiation machine of which there are only about a half dozen in this country. I am told the machine is three story's high and can cost about 30 million dollars. Therefore as you can guess the treatment can run about \$125,000 plus I must stay there for about three months which can be another \$15,000. This is a very big decision for me considering the financial devastation Mr. Madoff has caused me.

I am sure you can understand that **TIME** has become paramount in my life so I ask that you give me a timely response on this issue. From my side this is a easy call fro Mr. Picard.

From: Larry <time2larry@aol.com>
To: hmcDonald <hmcDonald@bakerlaw.com>
Cc: ipicard <ipicard@bakerlaw.com>
Subject: Incorrect Determination
Date: Tue, Apr 16, 2013 2:22 pm

Miss McDonald,

First of all I would like to see all additional back up work as it becomes available from third parties, **including your accountants notes, figures etc and anything you receive from the plan administrator.** As I expected your calculations are based on the assumption that my part of the pension plan and profit sharing plans were invested with Mr. Madoff. **That is a false assumption.** I had negotiated a work contract with Spotsotron/Coral and in that contract it stated I could direct my portion to another investment firm which I did. My portion of the plan was with "**JEFFERSON ARBITRAGE PARTNERSHIP**" which was filtered through "**Time Capital Securities**" one Roosevelt Ave, Port Jefferson NY 11776. Phone number 516-331-1400. This is undisputed. Unfortunately only the plan administrator received the results each month of their performance. I was not given the details only the yearly reports from the administrator.

This is what happens when you make assumptions which I thought was the problem.

Therefore here are my numbers.

2/5/1990 Rollover from Profit Sharing trust \$88,475.24 Adjusted amount \$45,690.49 **Difference that should be credited.....\$42,784.75**

2/5/1990 Rollover from Pension Trust \$32,938.41 Adjusted amount \$17,010.09 **Difference that should be credited.....\$15,928.32**

1/3/1990 Transfers from coral \$1034.93, \$393.87, Adjusted amount \$00.00 **Difference that should be credited.....\$2463.73**

Total.....\$61,176.80

The rest of your calculations appear to be wrong but I would need to speak with the accountant firm that did this because it is not clear and very ambiguous. This is why I need his notes and worksheets,

But in the meantime I am requesting a check from SIPC to cover the amounts that are clear and total \$61,176.80 plus 4 years worth of interest.

If you have any questions please do not hesitate to contact me.

Laurence Leif

-----Original Message-----

Honorable Judge Burton Lifland
United States Bankruptcy Court
Southern District Of New York
One Bowling Green
New York, N Y 10004-1408
June 25, 2013

Exhibit 7
120

**Request That The Court Rule For Additional SIPC
Payment From The Trustee Irving Picard**

Your Honor I have made many attempts to receive full discovery on my IRA account at Madoff (1L1039) Investments from the trustee Mr. Picard. Those attempts include a motion I made to you on March 1, 2013, which I have had some success with discovery but still have not gotten a majority of the documents and also requested a specific group of documents and that e-mail request has been ignored (please see exhibit E). I was promised a "CD" on May 23rd, 2013 with all documents that was never received (see exhibit E). With the documents I received from the trustee he has shown me no proof to contradict my claim that prior to 1990 I had made an alternate investment that was self directed by me in my company pension and profit sharing plan. The trustee has failed to provide me with any documents except a spreadsheet his accountants made from my former employer whose pension and profit sharing plan were invested with Madoff. However prior to 1990 I was in a alternate which I have proven to the trustee by supplying him with statements (Exhibit B&C) I found from both my profit and pension fund showing substantial losses in 1987. We all know that Madoff never showed yearly losses and this is the only proof I have but should be sufficient to proof my investments in the plan were not in Madoff at that time which is prior to 1990. Please see exhibit (A) an e-mail to Mr. Picard which is self-explanatory. He refuses to give me any hard documents to show otherwise to contradict my claim yet I have supplied him with documents to proof my part of the retirement plans were invested

elsewhere and I should not have my amounts cut almost in half when they were rolled over in 1990. I am asking the court to compel SIPC and Mr. Picard to pay me the \$61,176.80 that is owed to me with 4 years of interest that I have lost which at 9% a year is approximately \$5500 per year, which brings the total owed to me at approximately \$83,176.80. I did file an objection 3 years ago, which also was never heard but now is updated with the motion. I did get from the trustee some documents last month but still no documents to proof I was I was in the Madoff pool prior to 1990 yet I have supplied proof that I was not in that pool. My case is simple. The trustee is wrong in his assumptions and I should not be penalized prior to 1990. I am asking for a direct response from the court because the trustee is wrong and will not pay me the additional money that is owed to me. This all goes back 26 years ago but with the documents that I was able to find he is wrong. Also please see (exhibit D), which is my last e-mail to the Trustee after I received some documents from him. I have had no response to that request. Mr. Picard is suing me for "clawback" on my other account with Madoff. I have been battling cancer and severe emotional issues. I have supplied Mr. Picard with two hardship applications because of these conditions. He has denied my first application even though I qualified based on the criteria that is on the trustee's website and has not responded to my second but I already know the answer because they have ignored my inquiries about it. I feel I am being penalized in both situations because of my out spoken comments in the media. I believe that what is being done to innocent victims like myself is wrong by any standard I have lived by.

Laurence Leif

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Boynton Beach, FL 33474

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